

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2003  
(*Dollars in Thousands*)

revenues and other financing sources. About June 1 of each year, the Mayor approves the adopted budget and forwards it to the President of the United States for review. About June 15 of each year, the President submits the reviewed budget to Congress, which conducts public hearings and enacts the budget and the authorized Federal payment in lieu of taxes though passage of an appropriation law.

### *Appropriation Act*

The legally adopted budget is the annual appropriation public law (Appropriation Act) enacted by Congress and signed by the President. The Appropriation Act authorizes expenditures at the function level or by functional category, such as Public Safety and Justice, Human Support Services or Public Education. Congress must enact a revision that alters the total expenditures of any function. The District may request a revision to the appropriated expenditure amounts in the Appropriation Act by submitting to the President and Congress a request for a supplemental appropriation.

Pursuant to the Reprogramming Policy Act (D. C. Code 47-361), the District may reallocate budget amounts within functions. The appropriated budget amounts in the Budgetary Comparison Schedule-Governmental Funds include all approved reallocations. This schedule reflects budget to actual comparisons at the object level. Total appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses for the Schools, which is at the function level for the District. An unfavorable expenditure variance in the budgetary statement for a function is a violation of the Anti-Deficiency Act (31 U.S.C. 1341). There was no violation for the year ended September 30, 2003.

The Appropriation Act specifies expenditures and net surplus or deficit of revenues. The Appropriation Act does not specify revenue amounts. The legally adopted revenue budget is based primarily on the revenue estimates submitted to the President and Congress as modified through legislation. Local revenues include an allocation of a portion of these funds to the Schools.

## **(2) Retirement Plans**

### **(a) Teachers' Retirement Plan**

The Teachers' Retirement Plan (D.C. Code 4-601, 11-1561, 31-1201) is a component of the District's Retirement Program, which is a single-employer defined benefit pension plan covering the Schools' teachers. Benefits are payable to employees at retirement or disability, and refunds are made upon death or termination prior to retirement.

Participants contribute seven percent (7%) of their salaries; the District and Federal governments make contributions based upon actuarially determined funding requirements. The District's did not make a contribution to the Teachers' Retirement Plan for the year ended September 30, 2003 .

Teachers who retire at age 55 with 30 years of service, at 60 with 20 years, or at 62 with 5 years are entitled to an annual annuity, payable monthly for life, equal to one and a half percent (1.5%) of their average salary for the highest consecutive 3 years for each year of service up to 5 years, 1.75 percent for each year over 5 years, and 2 percent for each year over 10 years, up to a maximum

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2003

*(Dollars in Thousands)*

of 80 percent excluding credit for unused sick leave. Benefits vest upon reaching 5 years of service and increase after retirement based upon inflation. Refunds are made if separation occurs before 5 years of service.

Additional information relating to this plan is available in Note 8 of the District's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2003.

***(b) Civil Service Retirement System***

The Schools administrative and support employees hired before October 1, 1987, participate in the United States Civil Service Retirement System (the System). Employees and the District each contribute seven percent (7%) of the employees' salaries to the federal government, which administers the plan. The federal government provides additional health care and life insurance benefits to certain retired Schools' administrative and support employees under the Federal Employees' Health Benefits Program and the Federal Employees' Group Life Insurance Program with no liability to the Schools.

***(d) District Retirement Plan***

Non-teaching employees hired subsequent to September 30, 1987 participate in the District's Retirement Plan discussed below and the United States Social Security System.

The District Retirement Plan is a defined contribution plan (D.C. Code 1-627) with a qualified trust under Internal Revenue Code Section 401 for permanent full-time employees covered by the Social Security System. The District contributes seven percent (7%) of base salaries each quarter on behalf of employees, who are not required to make contributions. There are no non-employer contributions under this plan. The Schools' employees covered under this plan vest fully after four years of service, following a one-year waiting period. Contributions are reduced if separation occurs before five years of credited service. Contributions are not assets of the District, which has no further liability to this plan.

***(e) Deferred Compensation Plan***

Under the District-sponsored Deferred Compensation Plan established pursuant to Section 457 of the Internal Revenue Code, the Schools' non-educational employees may defer up to \$11,000, if under the age of fifty, and \$12,000, if over the age of fifty in calendar year 2003. Compensation deferred and income earned are taxable when paid or made available to the participant or beneficiary upon retirement, death, termination or unforeseeable emergency.

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2003

*(Dollars in Thousands)*

### **(3) Commitments and Contingencies**

#### *(a) Operating Leases*

The Schools lease office space from the District under an intra-district arrangement. In addition, other lease expenditures include equipment, buses and other vehicles. The total lease expenditure for the year ended September 30, 2003 was \$16,983. Future minimum lease payments under the operating leases at September 30, 2003 are as follows:

<u>Year</u>	<u>Amounts</u>
2004	\$ 11,747
2005	6,566
2006	5,977
2007	6,088
2008	6,200
Total future minimum lease payments	\$ 36,578

#### *(b) Self-Insurance*

The Schools, as an agency of the District, participate in the District's self-insurance activities. The District, through a separate appropriation, pays all significant losses arising from a lack of insurance. No significant losses occurred during the year ended September 30, 2003. Information regarding the District's outstanding liability at September 30, 2003 is presented in the District's CAFR. No separate information related to the Schools is available.

#### *(c) Federally-Assisted Grant Programs*

The Schools is a recipient of various federal awards used in a variety of educational programs. The Schools are subject to audits in accordance with the Single Audit Act Amendments of 1996 and the grant programs may be subject to additional financial, programmatic and compliance audits by the respective federal grantor agencies.

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization**  
Year ended September 30, 2003  
(In Thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total			
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)
		Original	Revised			Original	Revised			Original	Revised		
<b>Boards</b>													
BOARD OF EDUCATION	1111	\$ 951	1,033	740	293	—	—	—	—	951	1,033	740	293
CHARTER SCHOOL OVERSIGHT	1121	218	297	297	—	—	—	—	—	218	297	297	—
<b>TOTAL BOARDS</b>		<b>1,169</b>	<b>1,330</b>	<b>1,037</b>	<b>293</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,169</b>	<b>1,330</b>	<b>1,037</b>	<b>293</b>
<b>CENTRAL SERVICES</b>													
OFFICE OF THE GENERAL COUNSEL	1311	1,441	2,526	1,861	665	—	—	—	—	1,441	2,526	1,861	665
SETTLEMENTS AND JUDGMENTS	1321	—	4,000	—	4,000	—	—	—	—	—	4,000	—	4,000
TEACHER LEGAL FUND	1441	550	(262)	84	(346)	—	—	—	—	550	(262)	84	(346)
OFFICE OF COMMUNICATIONS & PUBLIC INFORMATION	1511	956	1,038	899	139	—	191	60	131	956	1,229	959	270
CHANNEL 28	1521	378	319	219	100	86	164	213	(49)	464	483	432	51
COMMUNICATIONS AND BUSINESS REALTIONS	1531	89	149	29	120	56	48	86	(38)	145	197	115	82
INFORMATION & REFERRAL SERVICE	1541	140	140	98	42	—	—	—	—	140	140	98	42
<b>TOTAL CENTRAL SERVICES</b>		<b>3,554</b>	<b>7,910</b>	<b>3,190</b>	<b>4,720</b>	<b>142</b>	<b>403</b>	<b>359</b>	<b>44</b>	<b>3,696</b>	<b>8,313</b>	<b>3,549</b>	<b>4,764</b>
<b>SPRINTENDENT'S OFFICE</b>													
OFFICE OF THE SUPERINTENDENT	1211	1,042	1,082	899	183	—	—	—	—	1,042	1,082	899	183
OFFICE OF THE CHIEF OF STAFF	2111	481	614	596	18	—	150	134	16	481	764	730	34
POLICY DEVELOPMENT	2151	197	192	193	(1)	—	—	—	—	197	192	193	(1)
SUMNER SCHOOL	2361	174	170	183	(13)	—	—	—	—	174	170	183	(13)
OFFICE OF THE CHIEF ACADEMIC OFFICER	3111	316	458	605	(147)	—	271	10	261	316	729	615	114
SUMMER SCHOOL	3130	—	5	(4)	—	—	—	—	—	—	1	5	(4)
OFFICE OF ACADEMIC PROGRAMS	3111	239	219	202	17	—	5	66	(61)	220	224	268	(44)
QUALITY MANAGEMENT	2131	91	90	63	27	—	—	—	—	91	90	63	27
OFFICE OF THE CHIEF OPERATING OFFICER	4111	818	866	1,056	(190)	—	—	—	—	818	866	1,056	(190)
OFFICE OF FACILITIES MANAGEMENT	4211	979	528	451	77	2,865	2,349	1,510	839	3,844	2,877	1,961	910
SECURITY	7910	9,287	15,818	12,400	3,418	—	—	—	—	9,287	15,818	12,400	3,418
CONTINGENCY	7920	(3,700)	4,911	4,048	863	—	—	—	—	(3,700)	4,911	4,048	863
<b>TOTAL SPREINTENDENT'S OFFICE</b>		<b>9,914</b>	<b>24,949</b>	<b>20,781</b>	<b>4,248</b>	<b>2,865</b>	<b>2,775</b>	<b>1,720</b>	<b>1,055</b>	<b>12,779</b>	<b>27,724</b>	<b>22,421</b>	<b>5,303</b>
<b>SCHOOL ASSISTANT SUPERINTENDENTS</b>													
ASSOC SUPER FOR SCHOOLS & TRANSFORMATION	2411	(1,255)	(968)	2,943	(3,911)	450	516	323	193	(805)	(452)	3,266	(3,718)
STUDENT RESIDENCY	2371	—	—	5	(5)	241	241	211	30	241	241	216	25
<b>TOTAL ASSISTANT SUPERINTENDENTS</b>		<b>(1,255)</b>	<b>(968)</b>	<b>2,948</b>	<b>(3,916)</b>	<b>691</b>	<b>757</b>	<b>534</b>	<b>223</b>	<b>(564)</b>	<b>(211)</b>	<b>3,482</b>	<b>(3,693)</b>
<b>ASSISTANT SUPERINTENDENT-ACADEMICS</b>													
PROFESSIONAL DEVELOPMENT	1451	—	330	30	300	—	4,852	1,540	3,312	—	5,182	1,570	3,612
CIVIL RIGHTS AND MULTICULTURAL AFFAIRS	2121	115	115	276	(161)	—	—	—	—	115	115	276	(161)
INSTRUCTIONAL TECHNOLOGY	3321	1,390	1,408	658	750	4,184	4,452	845	3,607	5,574	5,860	1,503	4,357
GUIDANCE COUNSELING	3331	207	197	113	84	169	269	210	59	376	466	323	143
INTERNATIONAL PROGRAMS	3341	152	105	102	3	—	—	—	—	152	105	102	3
ADVANCED PROGRAMS	3351	147	144	88	56	1,084	1,908	619	1,299	1,231	2,052	707	1,345
OFFICE OF CAREER AND TECHNICAL EDUCATION	3411	313	492	354	138	4,187	8,416	4,389	4,127	4,500	8,908	4,643	4,265
ACCOUNTABILITY, TESTING, RESEARCH & EVALUATION	3611	1,816	2,473	2,185	288	150	2,105	258	1,847	1,964	4,578	3,443	2,135
OFFICE OF BILINGUAL EDUCATION	3811	1,179	1,387	1,472	115	1,422	2,034	684	1,250	2,601	3,621	3,146	1,464
TEXTBOOKS	7840	3,841	(5,239)	1,364	(6,603)	—	—	—	—	3,841	(5,239)	1,364	(6,603)
LONG TERM SUBSTITUTES	7820	1,500	1,500	2,243	(743)	—	—	—	—	1,500	1,500	2,243	(743)
<b>TOTAL ASSISTANT SUPERINTENDENT - ACADEMICS</b>		<b>10,669</b>	<b>3,112</b>	<b>8,885</b>	<b>(5,773)</b>	<b>11,196</b>	<b>24,036</b>	<b>8,445</b>	<b>15,591</b>	<b>21,856</b>	<b>27,148</b>	<b>17,330</b>	<b>9,818</b>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization**  
Year ended September 30, 2003  
(In Thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total			
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)
		Original	Revised			Original	Revised			Original	Revised		
<b>SCHOOL SUPPORT SERVICES</b>													
STUDENT AFFAIRS	2331	121	125	151	(26)	121	121	62	59	242	246	213	33
TRANSITORY SERVICES	2321	790	766	997	(231)	790	842	328	514	1,580	1,608	1,225	283
INTERVENTION SERVICES	2351	142	143	145	(2)	1,258	2,175	1,259	916	1,400	2,318	1,404	914
OFFICE OF STUDENT SERVICES	2311	413	422	464	(42)	259	259	1	258	672	681	465	216
SCHOOL HEALTH	2341	131	155	148	7	—	199	105	94	131	354	253	101
ATHLETICS	7850	2,379	2,492	2,170	322	—	—	—	—	2,379	2,492	2,170	322
EXTENDED DAY PROG, SUMMER SCHOOL SATURDAY	7810	5,127	5,145	2,057	3,088	—	3,100	3,401	(301)	5,127	8,245	5,458	2,787
OTHER EXTRA DUTY PAY	7830	530	566	—	566	—	—	—	—	530	566	—	566
<b>TOTAL SCHOOL SUPPORT SERVICES</b>		<b>9,633</b>	<b>9,814</b>	<b>6,132</b>	<b>3,682</b>	<b>2,428</b>	<b>6,656</b>	<b>8,166</b>	<b>1,510</b>	<b>17,061</b>	<b>16,510</b>	<b>11,788</b>	<b>5,227</b>
<b>SPECIAL EDUCATION</b>													
SPECIAL EDUCATION HEARINGS & APPEAL	2381	607	1,022	1,216	(194)	—	—	—	—	607	1,022	1,216	(194)
SPECIAL EDUCATION - LEA	3511	2,486	6,270	5,612	658	—	—	—	—	2,486	6,270	5,612	658
SPECIAL EDUCATION - SEA	3521	16,915	17,102	9,561	7,541	32,380	38,335	32,824	5,311	49,315	55,437	42,385	13,952
SPECIAL EDUCATION - NON PUBLIC TUITION	3531	37,639	73,430	72,336	1,094	—	—	365	(565)	37,639	73,430	72,901	529
CHILD & FAMILY SERVICES	3541	16,050	16,050	15,090	360	—	—	—	—	16,050	16,050	15,690	360
DEPARTMENT OF MENTAL HEALTH	3551	3,776	4,133	4,343	(210)	—	—	—	—	3,776	4,133	4,343	(210)
SPECIAL EDUCATION 7 POINT PLAN	3571	2,510	3,600	1,407	2,193	—	74	—	74	2,510	3,674	1,407	2,261
TRANSPORTATION DIVISION	4411	42,110	50,958	51,331	(373)	—	100	134	(34)	42,110	51,028	10,712	(407)
PROV. BUDGET TRANSPORTATION	4412	—	—	10,712	(10,712)	—	—	—	—	—	—	10,712	(10,712)
ATTORNEY FEES	3561	8,613	10,000	12,259	(2,299)	—	—	—	—	8,613	10,000	12,259	(2,299)
<b>TOTAL SPECIAL EDUCATION</b>		<b>130,716</b>	<b>182,565</b>	<b>184,467</b>	<b>(1,902)</b>	<b>32,380</b>	<b>38,509</b>	<b>33,523</b>	<b>4,986</b>	<b>163,106</b>	<b>221,074</b>	<b>217,990</b>	<b>3,084</b>
<b>PUBLIC ENGAGEMENT</b>													
TEACHER AFFAIRS	3371	547	548	321	227	1,531	620	237	383	2,078	1,168	558	610
CORPORATE AND COMMUNITY	4510	—	—	—	—	—	—	1	(1)	—	—	1	(1)
PARENT AFFAIRS	4520	—	—	—	—	—	—	22	(22)	—	—	22	(22)
<b>TOTAL PUBLIC ENGAGEMENT</b>		<b>547</b>	<b>548</b>	<b>321</b>	<b>227</b>	<b>1,531</b>	<b>620</b>	<b>260</b>	<b>360</b>	<b>2,078</b>	<b>1,168</b>	<b>581</b>	<b>587</b>
<b>OFFICE OF FEDERAL GRANTS PROGRAMS</b>													
FOOD SERVICES -LEA	4620	—	—	—	(275)	375	—	—	229	(219)	—	—	(146)
LEA ALLOCATIONS FEDERAL	4661	—	—	—	—	—	15,174	15,761	8,384	7,377	15,174	15,761	8,384
<b>OFFICE OF LEA GRANTS PROGRAMS</b>													
<b>DIVISION OF ELEMENTARY SCHOOLS</b>													
ADAMS ELEMENTARY	5110	1,720	1,929	2,006	(77)	71	73	71	2	1,791	2,002	2,077	(75)
AITON ELEMENTARY	5120	2,429	2,626	2,035	(9)	194	204	246	(42)	2,623	2,830	2,881	(51)
AMHON ELEMENTARY	5130	2,339	2,546	3,614	(1,068)	120	120	154	(34)	2,459	2,666	3,768	(1,102)
BANCROFT ELEMENTARY	5140	3,475	3,441	3,322	119	175	180	317	(137)	3,650	3,621	3,639	(18)
BARNARD ELEMENTARY	5150	1,805	1,856	1,004	(48)	85	85	79	6	1,890	1,941	1,983	(42)
BEERS ELEMENTARY	5160	2,241	2,327	2,221	106	148	201	149	52	2,389	2,528	2,370	158
BUNNING ELEMENTARY	5170	1,503	1,487	1,465	22	128	180	186	(6)	1,631	1,667	1,681	16
BIRNEY ELEMENTARY	5180	2,888	2,874	2,547	327	257	309	287	22	3,145	3,183	2,834	349
BOWEN ELEMENTARY	5190	1,782	1,858	1,795	63	146	198	165	33	1,928	2,056	1,960	95
BRENT ELEMENTARY	5200	1,491	1,584	1,364	220	4	4	15	(11)	1,495	1,588	1,379	209
BRIGHTWOOD ELEMENTARY	5210	3,262	3,202	2,924	278	156	156	174	(18)	3,418	3,358	3,098	260
BROOKLAND ELEMENTARY	5220	1,904	2,023	1,939	84	80	80	93	(13)	1,984	2,103	2,032	71
BRUCE-MONROE ELEMENTARY	5230	2,631	2,277	2,392	(115)	209	281	249	32	2,840	2,558	2,641	(83)
BUNKER HILL ELEMENTARY	5240	1,984	2,287	1,883	404	6	6	2	4	1,990	2,293	1,885	408
BURROUGHS ELEMENTARY	5250	1,460	1,514	1,855	(341)	71	71	66	5	1,531	1,585	1,921	(336)
BURRKVILLE ELEMENTARY	5260	1,601	1,698	1,436	262	97	97	107	(10)	1,698	1,795	1,543	252
CLARK ELEMENTARY	5270	1,718	1,816	1,618	198	233	272	305	(33)	1,951	2,088	1,923	165

(Continued)

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization**  
**Year ended September 30, 2003**  
**(In Thousands)**

Organization Name	Org Code	Local Fund			Federal, Private and Other Resources			Total			Variance Positive (Negative)		
		Budget		Variance Positive (Negative)	Budget		Variance Positive (Negative)	Budget		Variance Positive (Negative)			
		Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual			
CLEVELAND ELEMENTARY	5280	1,522	1,488	1,795	(307)	82	146	(62)	1,604	1,572	1,941	(369)	
J.F. COOK ELEMENTARY	5290	1,547	1,495	1,433	42	145	121	77	1,692	1,693	1,574	119	
H.D. COOKE ELEMENTARY	5300	3,113	3,092	3,405	(313)	201	254	160	94	3,314	3,346	3,565	(219)
DAVIS ELEMENTARY	5310	2,026	2,033	2,922	(889)	173	229	184	45	2,203	2,262	3,108	(844)
DRAPER ELEMENTARY	5320	1,936	1,955	1,862	93	103	128	237	(109)	2,129	2,083	2,099	(16)
DREW ELEMENTARY	5330	1,856	2,049	2,019	(10)	97	97	130	(33)	1,953	2,106	2,149	(43)
EATON ELEMENTARY	5340	2,142	2,125	2,298	27	5	5	1	4	2,147	2,330	2,299	31
EMERY ELEMENTARY	5350	1,973	2,170	2,175	(5)	161	213	227	(14)	2,134	2,383	2,492	(19)
FEREBEE-HOPE ELEMENTARY	5360	1,967	1,800	2,128	(328)	165	218	213	5	2,132	2,018	2,341	(323)
FLETCHER-JOHNSON ELEMENTARY	5370	2,830	2,835	2,448	387	174	194	218	(24)	3,004	3,029	2,666	263
GAGE-ECKINGTON ELEMENTARY	5380	2,361	2,163	2,209	(46)	174	226	180	46	2,535	2,389	0	
GARFIELD ELEMENTARY	5390	2,455	2,616	2,609	7	200	252	261	(9)	2,655	2,868	2,870	(2)
GARRISON ELEMENTARY	5400	1,924	2,154	2,178	(24)	168	270	269	1	2,092	2,424	2,447	(23)
GIBBS ELEMENTARY	5410	2,820	2,913	2,085	828	225	201	633	(342)	3,045	3,204	2,718	486
GREEN ELEMENTARY	5420	2,555	2,164	1,882	282	194	257	266	(9)	2,749	2,421	2,148	273
C.W. HARRIS ELEMENTARY	5430	3,764	2,837	2,669	168	222	275	281	(6)	2,986	3,112	2,950	162
P.R. HARRIS ELEMENTARY	5440	4,963	5,115	4,836	279	328	462	(134)	5,291	5,443	5,298	145	
HEARST ELEMENTARY	5450	1,167	1,140	908	232	2	2	0	1,169	1,142	910	332	
HENDLEY ELEMENTARY	5460	2,696	2,313	2,222	(9)	176	176	180	(5)	2,872	2,489	2,502	(13)
HOUSTON ELEMENTARY	5480	2,024	1,945	1,814	131	175	227	195	32	2,199	2,172	2,009	163
HYDE ELEMENTARY	5490	1,135	1,133	1,077	56	2	2	0	1,137	1,135	1,079	56	
JANNEY ELEMENTARY	5500	2,140	2,496	2,370	226	6	6	76	(70)	2,340	2,502	2,346	156
KENILWORTH ELEMENTARY	5510	2,004	2,112	2,128	(16)	230	283	247	36	2,214	2,395	2,175	20
KETCHAM ELEMENTARY	5520	2,136	2,779	1,960	310	199	252	417	(165)	2,335	2,531	2,177	154
KEY ELEMENTARY	5530	1,325	1,298	1,176	122	3	3	1	2	1,328	1,301	1,177	124
KIMBALL ELEMENTARY	5540	2,597	2,487	2,573	(86)	196	248	214	34	2,793	2,735	2,787	(52)
M. L. KING ELEMENTARY	5550	2,261	2,389	2,147	242	155	155	244	(89)	2,416	2,544	2,391	153
LAFAYETTE ELEMENTARY	5560	2,406	2,555	2,395	160	7	7	5	2	2,413	2,562	2,400	162
LANGDON ELEMENTARY	5570	2,079	2,087	2,070	17	107	107	150	(43)	2,186	2,194	2,220	(26)
LASALLE ELEMENTARY	5580	1,970	2,017	1,947	70	143	105	286	(91)	2,113	2,212	2,233	(21)
LECKIE ELEMENTARY	5590	2,137	2,141	2,093	48	157	209	169	40	2,294	2,350	2,262	88
LUDLOW-TAYLOR ELEMENTARY	5600	1,920	1,916	1,738	178	81	81	96	(15)	2,001	1,997	1,834	163
MALCOLM X ELEMENTARY	5610	2,791	3,135	2,805	330	256	308	384	(76)	3,047	3,443	3,189	254
MANN ELEMENTARY	5620	1,221	1,378	1,254	124	14	25	6	19	1,235	1,403	1,260	143
THURGOOD MARSHALL ELEMENTARY	5630	1,846	1,964	2,038	(74)	78	78	136	(58)	1,924	2,042	2,174	(12)
MAURY ELEMENTARY	5640	1,602	1,653	1,181	272	136	188	130	58	1,738	1,841	1,511	330
MCGOGNEY ELEMENTARY	5650	2,364	2,481	2,079	402	202	254	299	(45)	2,566	2,735	2,378	357
MERRITT ELEMENTARY	5660	2,669	2,578	2,199	379	149	149	168	(19)	2,818	2,757	2,367	360
MEYER ELEMENTARY	5680	2,065	2,448	2,517	(89)	183	235	253	(18)	2,248	2,683	2,790	(107)
MINER ELEMENTARY	5700	2,878	2,847	2,719	128	290	342	387	(45)	3,168	3,189	3,106	83
MONTGOMERY ELEMENTARY	5700	1,177	1,811	1,859	(46)	160	213	111	102	1,992	2,026	1,970	56
MOTEN ELEMENTARY	5710	2,107	2,139	2,360	(221)	190	209	201	8	2,297	2,148	2,561	(213)
MURCH ELEMENTARY	5720	2,400	2,517	2,775	(258)	6	6	5	1	2,406	2,523	2,780	(257)
NALLE ELEMENTARY	5730	2,414	2,233	1,958	275	147	147	184	(37)	2,561	2,380	2,142	238
NOYES ELEMENTARY	5740	1,500	1,607	1,827	(220)	196	183	102	81	1,696	1,790	1,929	(139)
ORK ELEMENTARY	5750	2,064	2,080	1,815	265	101	101	132	(31)	2,165	2,181	1,947	234
OYSTER ELEMENTARY	5760	1,336	2,617	2,184	433	291	524	245	279	2,627	3,141	2,429	712
PARK VIEW ELEMENTARY	5770	2,238	2,155	2,132	23	126	126	163	(37)	2,354	2,281	2,295	(14)
PATTERSON ELEMENTARY	5780	1,908	1,959	1,764	195	103	103	174	(71)	2,011	2,062	1,938	124
PAYNE ELEMENTARY	5790	1,735	1,757	1,837	(80)	96	96	122	(26)	1,831	1,853	1,959	(106)
PEABODY ELEMENTARY	5800	927	963	1,089	(126)	26	26	19	7	953	989	1,108	(119)
EMILIA REGGIO @ PEABODY	5810	429	477	429	48	1	1	—	1	430	478	429	49

(Continued)

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization**  
Year ended September 30, 2003  
(In Thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total			
		Budget		Actual	Variance Positive (Negative) (100)	Budget		Actual	Variance Positive (Negative) 40	Budget		Actual	Variance Positive (Negative) (60)
		Original	Revised			Original	Revised			Original	Revised		
PLUMMER ELEMENTARY	5620	1,914	1,940	2,040	(100)	173	236	196	40	2,087	2,176	2,236	(60)
POWELL ELEMENTARY	5830	2,229	2,168	1,435	733	154	207	176	31	2,383	2,375	1,611	764
RANDLE HIGHLANDS ELEMENTARY	5840	1,970	2,412	2,295	117	127	119	8	2,097	2,539	2,414	125	
RAYMOND ELEMENTARY	5850	3,100	3,001	2,844	157	200	335	371	(36)	3,300	3,336	3,215	121
MARIE REED ELEMENTARY	5860	2,990	2,956	2,770	186	169	214	237	(23)	3,159	3,170	3,007	163
RIVER TERRACE ELEMENTARY	5870	1,484	1,544	1,393	151	63	63	48	15	1,547	1,607	1,441	166
ROSS ELEMENTARY	5880	1,306	1,345	1,331	14	32	52	65	(13)	1,358	1,307	1,306	1
KUDOLPH ELEMENTARY	5890	2,970	3,134	2,958	176	207	301	211	90	3,177	3,435	3,169	266
SAVOY ELEMENTARY	5900	1,058	2,132	1,881	251	120	120	123	(3)	2,078	2,252	2,004	248
SEATON ELEMENTARY	5910	2,615	2,702	2,587	115	184	279	250	29	2,799	2,981	2,837	144
SHADD ELEMENTARY	5920	1,384	1,269	1,002	267	134	186	211	(25)	1,518	1,455	1,213	242
SHAHD ELEMENTARY	5930	2,158	2,179	1,912	267	174	227	165	62	2,332	2,406	2,077	329
SHEPHEAD ELEMENTARY	5940	1,795	1,932	1,846	86	5	5	1	4	1,800	1,937	1,847	90
SIMON ELEMENTARY	5950	2,852	2,537	2,717	(180)	184	236	251	(15)	3,036	2,773	2,968	(195)
SLOWE ELEMENTARY	5960	2,459	2,503	2,628	(125)	149	149	108	41	2,608	2,652	2,736	(84)
SMOTHERS ELEMENTARY	5970	1,446	1,478	1,459	19	71	71	68	3	1,517	1,549	1,527	22
STANTON ELEMENTARY	5980	3,864	3,772	3,126	646	260	333	250	83	4,124	4,105	3,376	729
STEVENS ELEMENTARY	5990	1,648	1,786	1,599	(123)	64	64	30	34	1,712	1,850	1,939	(89)
STODDERT ELEMENTARY	6000	1,351	1,368	1,400	(32)	3	3	2	1	1,354	1,371	1,402	(31)
TAKOMA ELEMENTARY	6010	2,335	2,565	2,385	180	91	133	143	(10)	2,426	2,698	2,528	170
M.C. TERRELL ELEMENTARY	6020	1,561	1,560	1,590	(30)	150	202	279	(77)	1,711	1,762	1,869	(107)
THOMAS ELEMENTARY	6030	2,216	2,092	2,185	(93)	189	241	218	23	2,405	2,333	2,403	(70)
THOMSON ELEMENTARY	6040	1,898	1,879	1,871	8	93	93	137	(44)	1,981	1,972	2,008	(36)
TUBMAN ELEMENTARY	6050	3,989	4,130	3,810	320	246	299	302	(3)	4,235	4,429	4,112	317
TURNER ELEMENTARY	6060	2,932	2,952	2,447	505	228	281	240	41	3,160	3,233	2,687	546
TRUESDELL ELEMENTARY	6070	2,671	2,760	2,304	456	136	136	130	6	2,807	2,896	2,434	462
TYLER ELEMENTARY	6090	2,233	2,201	1,846	355	165	217	155	62	2,488	2,418	2,001	417
VAN NESS ELEMENTARY	6100	1,445	1,515	1,255	260	142	194	132	62	1,587	1,709	1,387	322
WALKER-JONES ELEMENTARY	6110	3,541	3,276	3,456	(180)	222	274	197	77	3,763	3,550	3,653	(103)
WATKINS ELEMENTARY	6120	2,342	2,438	2,293	145	85	95	66	29	2,427	2,533	2,359	174
WEBB ELEMENTARY	6130	2,983	3,099	2,403	696	223	275	419	(144)	3,206	3,374	2,822	552
WEST ELEMENTARY	6150	1,943	1,848	1,733	115	88	88	87	1	2,031	1,936	1,820	116
WHEATLEY ELEMENTARY	6160	1,871	1,797	1,800	(3)	107	106	113	(7)	1,978	1,903	1,913	(10)
WHITTIER ELEMENTARY	6170	2,482	2,484	2,287	197	170	222	171	51	2,652	2,706	2,458	248
WILKINSON ELEMENTARY	6180	3,372	3,173	3,419	(246)	227	299	310	(11)	3,599	3,472	3,729	(257)
J.O. WILSON ELEMENTARY	6190	2,444	2,373	2,384	(11)	242	313	207	106	2,680	2,086	2,591	95
WINSTON ELEMENTARY	6200	3,089	3,174	3,100	74	214	316	208	128	3,303	3,510	3,308	202
YOUNG ELEMENTARY	6210	2,570	2,573	2,586	(13)	229	292	225	67	2,799	2,865	2,811	54
TEMPORARY SCHOOL-ELEM	6220	—	—	—	—	31,382	12,053	5,162	6,891	31,382	12,053	5,162	6,891
CENTRAL ADM SCHOOL-ELM	6230	10,512	1,309	(237)	1,546	—	—	169	(169)	10,512	1,309	(68)	1,377
<b>TOTAL DIVISION OF ELEMENTARY SCHOOLS</b>		<b>246,502</b>	<b>240,974</b>	<b>230,002</b>	<b>10,972</b>	<b>46,603</b>	<b>30,660</b>	<b>24,111</b>	<b>6,549</b>	<b>293,105</b>	<b>271,635</b>	<b>254,113</b>	<b>17,520</b>
<b>DIVISION OF MIDDLE/JUNIOR HIGH SCHOOL</b>													
MOTEN CENTER - SPEC ED	6240	1,702	1,795	1,433	362	19	37	18	19	1,721	1,832	1,451	381
BACKUS MIDDLE	6310	2,648	2,879	2,587	292	162	144	18	2,810	3,041	2,731	310	
BROWNE JUNIOR HIGH	6320	2,441	2,611	2,215	396	124	125	116	9	2,565	2,736	2,331	405
DEAL JUNIOR HIGH	6330	4,310	4,603	4,900	(297)	33	39	29	10	4,343	4,642	4,929	(287)
ELIOT JUNIOR HIGH	6340	1,802	1,973	2,277	(304)	140	140	108	32	1,942	2,113	2,385	(272)
EVANS MIDDLE	6350	2,102	1,951	2,613	(662)	109	129	164	(35)	2,211	2,080	2,777	(697)
FRANCIS JUNIOR HIGH	6360	2,334	2,277	2,411	(134)	129	129	105	24	2,463	2,406	2,516	(110)
GARNET-PATTERSON MIDDLE	6370	1,643	1,937	1,920	17	137	146	117	29	1,780	2,083	2,037	46

(Continued)

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization

Year ended September 30, 2003  
(in Thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total			
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)
		Original	Revised			Original	Revised			Original	Revised		
HARDY MIDDLE	6380	1,803	2,078	1,872	206	23	23	17	6	1,878	2,101	1,889	212
HART MIDDLE	6390	3,230	3,310	2,958	352	252	255	281	(26)	3,482	3,565	3,239	326
HINE JUNIOR HIGH	6400	3,014	3,124	3,191	(67)	196	196	187	9	3,210	3,320	3,378	(58)
JEFFERSON JUNIOR HIGH	6410	3,889	3,814	3,825	(11)	278	289	204	85	4,167	4,103	4,029	74
(Continued)													
JOHNSON JUNIOR HIGH	6420	3,208	3,939	3,471	468	232	(413)	379	(792)	3,440	3,526	3,850	(324)
KRAMER MIDDLE	6430	2,424	2,821	2,553	268	113	81	32	2,937	2,934	2,634	300	
LINCOLN MIDDLE	6440	2,815	2,677	2,421	256	139	139	12	2,954	2,816	2,548	268	
MACFARLAND MIDDLE	6450	3,203	3,780	3,371	409	264	259	221	38	3,557	4,039	3,592	447
RON BROWN MIDDLE	6470	2,075	2,656	2,302	354	129	129	207	(78)	2,204	2,785	2,509	276
SHAW JUNIOR HIGH	6480	2,926	2,859	2,926	(67)	199	199	174	25	3,125	3,058	3,100	(42)
SOUSA MIDDLE	6490	2,254	2,418	2,149	269	146	166	138	28	2,400	2,584	2,287	297
STUART-HOBSON MIDDLE	6500	1,879	1,854	1,945	(91)	94	455	132	323	1,973	2,309	2,077	232
R H. TERRELL JUNIOR HIGH	6510	1,963	2,169	2,230	(61)	116	136	131	5	2,079	2,305	2,361	(56)
CENTRAL ADAM SCHOOL ALM	6530	5,261	1,209	4	1,305	—	—	—	—	5,261	1,309	4	1,305
BROWNE CENTER – SPEC ED	6550	963	1,223	877	346	16	16	14	2	979	1,239	891	348
HAMILTON CENTER – SPEC ED	6560	1,704	1,063	1,500	65	21	21	59	(38)	1,725	1,084	1,559	(475)
RH TERRELL SPEC ED CENTER	6570	554	110	138	(28)	2	—	—	—	556	110	138	(28)
<b>TOTAL DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS</b>		<b>62,239</b>	<b>61,230</b>	<b>58,089</b>	<b>3,643</b>	<b>3,073</b>	<b>2,890</b>	<b>3,153</b>	<b>(263)</b>	<b>65,312</b>	<b>64,120</b>	<b>61,242</b>	<b>2,878</b>
<b>DIVISION OF SENIOR HIGH SCHOOL</b>		—	—	—	—	—	—	—	—	—	—	—	—
JROTC	3421	1,426	1,410	1,050	360	668	825	732	93	2,094	2,235	1,782	453
ANACOSTIA SENIOR HIGH	7110	4,303	4,375	4,114	261	327	(522)	264	(786)	4,630	3,853	4,378	(525)
BALLOU SENIOR HIGH	7120	5,417	5,751	5,406	345	392	492	470	22	5,809	6,243	5,876	367
BALLOU CENTER	7130	1,297	413	1,259	(846)	—	—	—	—	1,397	413	1,259	(846)
BANNEKER SENIOR HIGH	7140	2,040	2,123	1,983	140	84	(966)	113	(1,079)	2,124	1,157	2,096	(939)
BELL MULTICULTURAL SENIOR HIGH	7150	4,472	4,927	4,777	150	246	246	289	(43)	4,718	5,173	5,066	107
CARDOZO SENIOR HIGH	7160	3,387	5,543	5,610	(67)	287	301	272	29	5,674	5,844	5,882	(38)
COOLIDGE SENIOR HIGH	7170	4,848	4,877	5,097	(220)	259	279	403	(124)	5,107	5,150	5,500	(344)
DUNBAR SENIOR HIGH	7180	4,108	4,739	4,207	532	310	297	283	14	4,418	5,036	4,490	546
FKE-ENGINEERING SW5 @ DUNBAR SHS	7190	642	624	664	(40)	7	7	4	3	649	631	668	(17)
EASTERN SENIOR HIGH	7200	5,335	5,103	6,039	(936)	263	283	210	73	5,596	5,386	6,249	(863)
ELLINGTON SCHOOL OF THE ARTS	7210	3,220	3,459	4,358	(899)	—	56	63	(7)	3,220	3,215	4,421	(906)
LUKE C. MOORE ACADEMY	7220	1,340	1,466	1,461	5	125	125	111	14	1,465	1,591	1,572	19
PHelps	7230	162	109	2,263	(2,154)	—	—	286	(286)	162	109	2,549	(2,440)
ROOSEVELT SENIOR HIGH	7240	4,435	4,897	4,465	432	230	237	321	(84)	4,665	5,114	4,786	348
SCHOOL WITHOUT WALLS	7250	1,806	1,934	2,057	(123)	25	24	63	(39)	1,831	1,958	2,120	(162)
SPINGARN SENIOR HIGH	7260	3,911	4,310	4,213	97	351	289	229	60	4,262	4,599	4,442	157
M M WASHINGTON SENIOR HIGH	7270	1,838	1,996	2,215	(219)	358	(339)	334	(673)	2,196	1,657	2,549	(892)
H D. WOODSON SENIOR HIGH	7280	3,893	4,640	4,753	(113)	284	314	435	(121)	4,177	4,954	5,188	(234)
WOODSON, H.D. SHS - BUSINESS AND FINANCE	7290	877	864	645	219	33	51	18	33	910	915	663	252
WOODROW WILSON SENIOR HIGH	7300	7,940	7,976	7,879	97	127	137	333	(196)	8,067	8,113	8,212	(99)
BALLOU STAY	7310	2,962	2,423	2,304	(81)	34	(1,152)	169	(1,321)	2,996	1,271	2,673	(1,402)
TEMPORARY SCHOOL	7340	—	—	10,341	(10,341)	—	—	63	(63)	—	—	10,404	(10,404)
MAMA D LEE	7360	3,089	3,010	3,038	(28)	54	54	57	(3)	3,143	3,064	3,095	(31)
SHARPE HEALTH	7370	3,924	3,958	4,613	(655)	37	37	22	15	3,961	3,995	4,635	(640)
PROSPECTIVE	7380	2,471	2,295	2,626	(331)	47	47	145	(98)	2,518	2,342	2,771	(429)
TAFT TRANSITION	7390	2,118	1,736	1,794	(58)	33	33	30	3	2,151	1,769	1,824	(55)
M M WASHINGTON CENTER – SPEC ED	7400	1,295	1,060	708	352	14	34	14	20	1,309	1,094	722	372
SPINGARN SPEC ED CENTER	7430	474	605	142	463	7	7	7	(0)	481	612	149	463
CENTRAL HIGH SCHOOL	7440	4,897	808	4,162	(3,354)	—	—	—	—	4,897	808	4,162	(3,354)
BANNEKER IB	7880	17	211	(25)	236	—	—	—	—	17	211	(25)	236
CHOICE ACADEMY	7890	1,651	1,784	1,805	(21)	164	300	103	197	1,815	2,084	1,908	176

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization**  
Year ended September 30, 2003  
(In Thousands)

Organization Name	Org Code	Local Fund								Federal, Private and Other Resources				Total		
		Budget			Variance Positive (Negative)		Budget			Variance Positive (Negative)		Budget		Variance Positive (Negative)		
		Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual
OAK HILL	7900	3,174	3,172	2,736	436	337	334	303	(59)	3,511	3,506	3,129	377			
FILMORE ART CENTER	7930	197	408	497	(89)	—	—	—	—	197	408	497	(89)			
EARLY CHILDHOOD ED AND HEAD START	3381	—	—	18	(18)	8,191	11,191	9,531	1,860	8,191	11,391	9,549	1,842			
TOTAL DIVISION OF SENIOR HIGH SCHOOLS		95,066	93,006	109,474	(16,468)	13,294	13,221	15,767	(2,546)	108,360	106,227	105,241	(19,014)			

(Continued)

<b>OFFICE OF THE CTO</b>	4311	3,808	6,815	4,151	2,664	9,779	3,682	3,765	(83)	13,587	10,497	7,916	2,581			
<b>CHIEF TECHNOLOGY OFFICE</b>																
OFFICE OF MANAGEMENT SERVICE	4511	330	218	193	25	—	—	—	—	330	218	193	25			
OFFICE OF INFORMATION TECHNOLOGY	4521	2,925	13,912	13,906	6	2,100	3,100	468	2,632	5,025	17,012	14,374	2,638			
DIVISION OF INSTRUCTIONAL TECH	8240	—	—	118	(118)	—	—	—	—	—	—	—	118	(118)		
TECHNOLOGY UPDATES	8250	—	—	(2)	2	—	—	—	—	—	—	—	(2)	2		
TOTAL CHIEF TECHNOLOGY OFFICER		3,255	14,130	14,215	(85)	2,100	3,100	468	2,632	5,355	17,230	14,683	2,547			
<b>CONTRACTS AND ACQUISITIONS</b>																
PROCUREMENT DIVISION	4561	1,801	1,583	1,539	44	—	—	—	—	1,801	1,583	1,539	44			
<b>HUMAN RESOURCES</b>																
OFFICE OF HUMAN RESOURCES	1411	3,736	4,691	3,429	1,262	969	1,595	55	1,540	4,705	6,286	3,484	2,802			
LEAD PRINCIPALS	1421	800	800	528	272	—	—	—	—	800	800	528	272			
TEACHER FELLOWS	1431	493	1,358	903	455	—	726	268	458	493	2,084	1,171	913			
OFFICE OF STANDARDS AND CURRICULUM	3211	1,180	1,422	595	827	1,807	297	313	(16)	2,987	1,719	908	811			
TOTAL HUMAN RESOURCES		6,209	8,271	5,455	2,816	2,776	2,618	636	1,982	8,985	10,889	6,091	4,798			
<b>UTILITIES</b>																
FIXED COSTS (RENT, WATER, UTILITY)	4711	31,348	31,059	30,890	1,069	—	—	—	—	31,348	31,059	30,890	1,069			
<b>FEDERAL GRANT PROGRAM</b>																
HIV AIDS	2391	—	—	—	—	317	567	120	447	317	567	120	447			
EVEN START PROGRAM	3391	—	—	—	1	(1,100)	1,611	1,470	141	1,100	1,611	1,470	141			
OFFICE OF COMMUNITY & EDUCATION	3361	—	—	—	—	221	608	335	273	221	608	336	272			
PRIME DC	8830	—	—	—	—	—	520	376	144	—	520	376	144			
SCHOOL TO CAREERS-LEA	8860	—	—	—	—	—	—	22	(22)	—	—	22	(22)			
TOTAL FEDERAL GRANT PROGRAMS		—	—	1	(1)	1,638	3,306	2,323	983	1,638	3,306	2,324	982			
<b>FACILITIES</b>																
PLANNING, DESIGN, & CONSTRUCTION DIVISION	4221	235	(88)	150	(238)	—	—	—	—	235	(88)	150	(238)			
OPERATION & MAINTENANCE DIVISION	4231	16,075	15,863	20,488	(4,625)	—	—	—	—	16,075	15,863	20,488	(4,625)			
REALTY	4241	—	—	11	(11)	960	1,494	1,427	67	960	1,494	1,438	56			
TOTAL FACILITIES		16,310	15,775	20,649	(4,874)	960	1,494	1,427	67	17,270	17,269	22,076	(4,807)			
<b>LOGISTICAL/SCHOOL TECHNICAL SUPPORT</b>																
LOGISTICS	4251	4,570	4,943	5,155	(212)	—	—	—	—	4,570	4,943	5,155	(212)			
COMPLIANCE DIVISION	4571	327	342	218	124	—	—	—	—	327	342	218	124			
FOOD SERVICES DIVISION	4581	2,272	3,097	3,811	(714)	1,121	5,796	4,438	1,358	3,393	8,893	8,249	644			
TOTAL LOGISTICAL/SCHOOL TECHNICAL SUPPORT		7,169	8,382	9,184	(803)	1,121	5,796	4,438	1,358	8,390	14,178	13,622	556			
<b>NON PUBLIC AND CHARTER SCHOOL</b>																
TRI-COMMUNITY PCS	7510	—	—	—	—	101	105	104	1	101	105	104	1			
THUEGOOD MARSHALL PCS	7520	—	—	—	—	101	102	100	2	101	102	100	2			
KAMIT INST FOR MAGNIFICENT ACHIE PCS	7530	—	—	—	—	101	113	—	113	101	113	—	113			
JOS-ARZ ACADEMY PCS	7540	—	—	—	—	101	111	10	101	101	111	10	101			

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

**Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization**  
**Year ended September 30, 2003**  
 (In Thousands)

(Continued)